

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of: THOS. J. & JENNIFER A. ROBINSON)
Map 131-06-0, Parcel 040.00) Davidson
Residential Property) County
Tax Years 2004-2005)

FINAL DECISION AND ORDER & NOTICE OF DEFAULT

Statement of the case

The taxpayer has appealed the initial decision and order of the administrative judge, who determined the subject property should be assessed as follows:

Tax year	Land	Improvement	Total value	Assessment
2004	\$125,000	\$375,000	\$500,000	\$125,000

The appeal was heard in Nashville on December 14, 2005 before Commission members Gilliam (presiding), Brooks, and White,¹ sitting with an administrative judge other than the judge who heard the matter initially. Mr. Robinson represented himself and the assessor was represented by a deputy, Mr. Randy Ward. By agreement of the parties, the result of the Commission's action on this appeal will apply to the 2005 year as well.

Findings of fact and conclusions of law

The subject property is a home at 18 Compton Trace in Nashville. The Robinsons purchased the home in 2002 for \$500,000, and later discovered two serious problems, flooding that rendered the finished bottom floor uninhabitable, and a boundary on one side diminished from their original understanding, with the result that a neighbor constructed a fence that closes access to the rear of the house from the front driveway. Based on estimates of the cost to cure these problems, the Robinsons argue the assessor's value should be reduced by at least \$100,000.

Mr. Ward testified that his analysis of the market supports a value of \$647,200, and therefore the present appraised value on the assessor's books (\$500,000) already more than takes into account the problems cited by the Robinsons. This analysis was un rebutted. Accepting the Robinson's contention regarding the cost to cure the cited problems, we are still left with the problem of determining what the property would sell for as of January 1, 2004 with the problems corrected. It is this value, rather than the current appraisal on the assessor's books, from which we would deduct the cost to cure problems. Otherwise we must accept the possibility advanced by the assessor, that the current appraisal adequately accounts for the flooding and boundary/access problem.

ORDER

¹ Mr. Gilliam sat as an alternate in the absence of a regular member who was unavailable, pursuant to Tenn. Code Ann. §4-5-302.

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed and the value determined as follows:

Tax year	Land	Improvement	Total value	Assessment
2004 & 2005	\$125,000	\$375,000	\$500,000	\$125,000

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.


Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

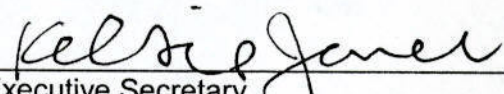
Requests for stay of effectiveness will not be accepted.

DATED: Apr. 25, 2006



Presiding member

ATTEST:



Executive Secretary

cc: Mr. Jeff Robinson
Mr. Randy Ward, Assessor's office